

Taxation statistics 2009–10

Table 4: Cost of compliance

Income tax return time box data, by market segment - average time to complete form, 2006–07 to 2009–10 income years¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.

* In order to meet privacy regulations, the following measures have been applied.

(a) Statistics for some items may not be included in some tables.

1 The statistics for the 2008–09 income year were sourced from 2010 returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2009–10*. The statistics for the earlier income years are as at 31 October of each year, for example 2008–09 income year, 2009 returns processed by 31 October 2010.

2 Extreme outlier values of time taken to complete forms have been removed.

3 This value is calculated from the total number of clients who completed the time-box after extreme outlier values have been removed.

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		2006-07			2007-08		
Market Segment		No. of clients	Total hours ²	Average Hours ³	No. of clients	Total hours ²	Average Hours ³
Individual	Individual non-business	25,410	102,118	4.0	25,089	94,984	3.8
	Micro	57,524	307,665	5.3	66,803	352,966	5.3
	Small and Medium	121	1,519	12.6	119	1,592	13.4
	Total	83,055	411,302	5.0	92,011	449,542	4.9
Company	Large	203	4,637	22.8	186	4,451	23.9
	Micro	27,448	192,660	7.0	28,502	205,938	7.2
	Not for profit	287	1,318	4.6	310	1,627	5.2
	Small and Medium	1,699	21,556	12.7	1,813	23,087	12.7
	Total	29,637	220,171	7.4	30,811	235,103	7.6
Super fund	Large	7	71	10.1	11	58	5.3
	Micro	11,929	73,170	6.1	14,318	107,243	7.5
	Small and Medium	322	1,626	5.0	404	2,593	6.4
	Total	12,258	74,867	6.1	14,733	109,894	7.5
Partnership	Individual non-business						
	Large	5	371	74.2	3	71	23.7
	Micro	12,606	108,746	8.6	11,237	94,701	8.4
	Small and Medium	146	1,618	11.1	132	1,426	10.8
	Total	12,757	110,735	8.7	11,372	96,198	8.5
Trust	Individual non-business						
	Large	28	313	11.2	30	685	22.8
	Micro	12,103	85,296	7.0	12,448	81,608	6.6
	Not for profit	25	131	5.2	30	107	3.6
	Small and Medium	506	4014	7.9	612	4146	6.8
	Total	12,662	89,754	7.1	13,120	86,546	6.6

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Income tax return time box data, by market segment - average time to complete form, 2006–07 to 2009–10 income years¹

		2008-09			2009-10		
Market Segment		No. of clients	Total hours ²	Average Hours ³	No. of clients	Total hours ²	Average Hours ³
Individual	Individual non-business	20,302	71,585	3.5	16,434	54,923	3.3
	Micro	70,894	369,143	5.2	83,269	412,279	5.0
	Small and Medium	145	1,669	11.5	170	2,049	12.1
	Total	91,341	442,397	4.8	99,873	469,251	4.7
Company	Large	161	3,956	24.6	122	3,252	26.7
	Micro	27,733	189,636	6.8	28,171	196,208	7.0
	Not for profit	295	2,022	6.9	261	1,245	4.8
	Small and Medium	1,629	21,683	13.3	1,523	19,096	12.5
	Total	29,818	217,297	7.3	30,077	219,801	7.3
Super fund	Large	12	180	15.0	8	40	5.0
	Micro	15,801	99,485	6.3	17,247	101,472	5.9
	Small and Medium	442	2,127	4.8	458	1,751	3.8
	Total	16,255	101,792	6.3	17,713	103,263	5.8
Partnership	Individual non-business						
	Large	7	376	53.7	1	60	60.0
	Micro	10,711	92,417	8.6	9,920	84,894	8.6
	Small and Medium	137	1,143	8.3	128	1,874	14.6
	Total	10,855	93,936	8.7	10,049	86,828	8.6
Trust	Individual non-business						
	Large	33	653	19.8	27	88	3.3
	Micro	12,873	83,100	6.5	12,351	81,830	6.6
	Not for profit	31	116	3.7	30	90	3.0
	Small and Medium	624	5329	8.5	632	4308	6.8
	Total	13,561	89,198	6.6	13,040	86,316	6.6